

2005

IDAHO CAPITAL GAINS DEDUCTION

(See instructions for qualifying Idaho property.)

FORM CG  
TC00091  
9-21-04

Name(s) as shown on return	Social Security Number

1. List qualifying capital gains and losses, not included on lines 2 through 5 below.

a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. Gain or (loss)

2. Qualifying capital gain from sale of personal residence from federal Schedule D .....	2
3. Qualifying capital gain or (loss) from installment sales. Attach federal Form 6252. ....	3
4. Qualifying capital gain or (loss) from sales of business property. Attach federal Form 4797. ....	4
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts .....	5
6. Add amounts in column f of line 1 and lines 2 through 5. ....	6
7. Qualifying capital loss carryover. See instructions. ....	7
8. Net gain or (loss). Subtract line 7 from line 6. ....	8
9. If line 8 is a gain, multiply line 8 by 60%. ....	9
10. Capital gain net income included in federal adjusted gross income. See instructions. ....	10
11. Enter the smaller of line 9 or 10 here and on line 10, Part B, Form 39R or line 6, Part B, Form 39NR.	11

**FORM CG IDAHO CAPITAL GAINS DEDUCTION**  
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "IDCGbb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name line 1	35	Alphanumeric (REQUIRED)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name line 3	35	Alphanumeric
		A.) Primary First name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
<b>LINE 1. LIST QUALIFYING GAINS AND LOSSES</b> (IF PRESENT IN THE RETURN)				
080	A	Description of property and Idaho 1 location	50	Alphanumeric
085	B	Date Acquired	8	Numeric MMDDYYYY
090	C	Date Sold	8	Numeric MMDDYYYY
095	D	Sales Price	12	Numeric
100	E	Cost or Other Basis	12	Numeric
105	F	Gain or Loss	12	Numeric
110	A	Description of property and Idaho 2 location	50	Alphanumeric
115	B	Date Acquired	8	Numeric MMDDYYYY
120	C	Date Sold	8	Numeric MMDDYYYY
125	D	Sales Price	12	Numeric
130	E	Cost or Other Basis	12	Numeric

135	F	Gain or Loss	12	Numeric
140	A	Description of property and Idaho 3 location	50	Alphanumeric
145	B	Date Acquired	8	Numeric MMDDYYYY
150	C	Date Sold	8	Numeric MMDDYYYY
155	D	Sales Price	12	Numeric
160	E	Cost or Other Basis	12	Numeric
165	F	Gain or Loss	12	Numeric
170	A	Description of property and Idaho 4 location	50	Alphanumeric
175	B	Date Acquired	8	Numeric MMDDYYYY
180	C	Date sold	8	Numeric MMDDYYYY
185	D	Sales Price	12	Numeric
190	E	Cost or Other Basis	12	Numeric
195	F	Gain or Loss	12	Numeric
200	A	Description of property and Idaho 5 location	50	Alphanumeric
205	B	Date Acquired	8	Numeric MMDDYYYY
210	C	Date Sold	8	Numeric MMDDYYYY
215	D	Sales Price	12	Numeric
220	E	Cost or Other Basis	12	Numeric
225	F	Gain or Loss	12	Numeric
230	A	Description of property and Idaho 6 location	50	Alphanumeric
235	B	Date Acquired	8	Numeric MMDDYYYY
240	C	Date Sold	8	Numeric MMDDYYYY
245	D	Sales Price	12	Numeric
250	E	Cost or Other Basis	12	Numeric
255	F	Gain or Loss	12	Numeric

260	A	Description of property and Idaho 7 location	50	Alphanumeric
265	B	Date Acquired	8	Numeric MMDDYYYY
270	C	Date Sold	8	Numeric MMDDYYYY
275	D	Sales Price	12	Numeric
280	E	Cost or Other Basis	12	Numeric
285	F	Gain or Loss	12	Numeric
290	A	Description of property and Idaho 8 location	50	Alphanumeric
295	B	Date Acquired	8	Numeric MMDDYYYY
300	C	Date Sold	8	Numeric MMDDYYYY
305	D	Sales Price	12	Numeric
310	E	Cost or Other Basis	12	Numeric
315	F	Gain or Loss	12	Numeric
320	2	Qualifying capital gain from sale of personal residence	12	Numeric
325	3	Qualifying capital gain or loss from installment sales	12	Numeric
330	4	Qualifying capital gain or loss from sales of business property	12	Numeric
335	5	Qualifying capital gain or loss from partnership, S corporations, estates or trusts	12	Numeric
340	6	Add amounts in column F of line 1 and lines 2 through 5	12	Numeric
345	7	Qualifying Loss Carryover	12	Numeric
350	8	Net Gain or Loss	12	Numeric
355	9	If line 8 is a gain, multiply Line 8 by 60%	12	Numeric
360	10	Net capital gain included in Federal adjusted income.	12	Numeric
365	11	Enter the smaller of line 9 or 10	12	Numeric

2005

# IDAHO CREDIT FOR QUALIFYING NEW EMPLOYEES

**FORM 55**  
 TC5505  
 5-13-05\_v1

Month	Day	Year	Month	Day	Year
For calendar year 2005, or fiscal year beginning		05	ending		
Name(s) as shown on return					Social Security Number or EIN

## PART I. QUALIFYING FOR THE CREDIT

1. A \$500 credit per new employee is allowed if you meet the definition of a revenue-producing enterprise.
2. A \$1,000 credit per new employee is allowed if your new employee:
  - a. Received an annual average hourly wage of at least \$15.50 and
  - b. Was eligible to receive employer provided coverage under an accident or health plan.

## PART II. CREDIT AVAILABLE SUBJECT TO LIMITATION

1. The average number of qualifying employees during the tax year .....	1	
2. The average number of qualifying employees during the three preceding tax years .....	2	
3. The average number of qualifying employees during the preceding tax year .....	3	
4. Subtract the greater of line 2 or 3 from line 1 and enter the difference. This is the number of qualifying new employees. The amount must equal or exceed one.	4	
5. <b>Number of qualifying new employees listed on line 4 who meet the criteria for the \$500 credit.</b> If you do not qualify as a revenue-producing enterprise, enter 0 on line 5. ....	5	
6. <b>Number of qualifying new employees listed on line 4 who meet the criteria for the \$1,000 credit.</b> If the new employees listed on line 4 do not meet the criteria discussed in Part 1, line 2, enter 0 on line 6.	6	
<b>\$500 CREDIT</b>		
7. Multiply the number on line 5 by \$500. ....	7	
<b>\$1,000 CREDIT</b>		
8. Multiply the number on line 6 by \$1,000. ....	8	
9. Add line 7 and line 8. ....	9	
10. Enter the net income of the trade or business in which the new employment occurred. ....	10	
11. Multiply the number on line 10 by .0325. ....	11	
12. Enter the smaller of lines 9 and 11. This is your total credit for qualifying new employees earned this year.	12	
13. Enter the pass-through share of credit from an S corporation, partnership, estate, or trust. ....	13	
14. Carryover from prior years' credit for qualifying new employees. ....	14	
15. Credit available prior to distributions. Add lines 12 through 14. ....	15	
16. Credit distributed to partners, shareholders, or beneficiaries. ....	16	
17. <b>Total credit available subject to limitation.</b> Subtract line 16 from line 15. Carry to PART III, line 23.	17	

**PART III. CREDIT LIMITATIONS**

1. Enter the Idaho income tax from your tax return. ....	1	
2. Enter your credit for tax paid to other states. ....	2	
3. Subtract line 2 from line 1. ....	3	
4. Enter 50% of line 3. ....	4	
5. Enter your credit for contributions to Idaho educational entities. ....	5	
The credit is limited to the smallest of 50% of the contribution and:		
<b>corporations:</b> \$1,000 or 10% of the tax on line 1;		
<b>taxpayers other than corporations:</b> \$100 (\$200 if filing a joint return) or 20% of the tax on line 1.		
6. a. If line 5 is less than line 4, enter the amount from line 5.		
b. If line 5 is equal to or larger than line 4, enter the amount from line 4.		
<b><i>This is your allowable credit for contributions to Idaho educational entities.</i></b>	6	
7. Enter your investment tax credit from Form 49, Part 1, line 8. ....	7	
8. Add lines 6 and 7. ....	8	
9. a. If line 8 is smaller than line 4, enter the amount from line 7.		
b. If line 8 is equal to or larger than line 4, subtract line 6 from line 4.		
<b><i>This is your allowable investment tax credit.</i></b>		
Enter this amount on Form 44, Part I, line 1. ....	9	
10. Add lines 6 and 9.	10	
11. Enter your credit for contributions to Idaho youth and rehabilitation facilities. ....	11	
The credit is limited to the smallest of 50% of the contribution and:		
<b>corporations:</b> \$500 or 10% of the tax on line 1;		
<b>taxpayers other than corporations:</b> \$100 (\$200 if filing a joint return) or 20% of the tax on line 1.		
12. Add lines 10 and 11. ....	12	
13. a. If line 12 is smaller than line 4, enter the amount from line 11.		
b. If line 12 is equal to or larger than line 4, subtract line 10 from line 4.		
<b><i>This is your allowable credit for contributions to Idaho youth and rehabilitation facilities.</i></b>	13	
14. Add lines 10 and 13.	14	
15. Enter your credit for production equipment using post-consumer waste but no more than \$30,000 .....	15	
16. Add lines 14 and 15. ....	16	
17. a. If line 16 is smaller than line 4, enter the amount from line 15.		
b. If line 16 is equal to or larger than line 4, subtract line 14 from line 4.		
<b><i>This is your allowable credit for production equipment using post-consumer waste.</i></b>		
Enter this amount on Form 44, Part I, line 2. ....	17	
18. Add lines 14 and 17.	18	
19. Enter your promoter-sponsored event credit. ....	19	
20. Add lines 18 and 19. ....	20	
21. a. If line 20 is smaller than line 3, enter the amount from line 19.		
b. If line 20 is equal to or larger than line 3, subtract line 18 from line 3.		
<b><i>This is your allowable promoter-sponsored event credit.</i></b>		
Enter this amount on Form 44, Part I, line 3. ....	21	
22. Add lines 18 and 21.	22	
23. Enter your credit for qualifying new employees from PART II, line 17. ....	23	
24. Tax available after all credits. Subtract line 22 from line 3. ....	24	
25. 50% of tax limitation. Subtract line 18 from line 4. ....	25	
26. Enter the smallest amount from lines 23, 24 and 25.		
<b><i>This is your allowable credit for qualifying new employees.</i></b>		
Enter this amount on Form 44, Part I, line 4.	26	

**FORM 55 CREDITS FOR QUALIFYING NEW EMPLOYEES  
(IF PRESENT IN THE RETURN)**

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID55bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary First name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
<b>PART 11 – Credit Available subject to Limitation</b>				
080	1	Average number of qualifying employees this year	5	Percentage
085	2	Average number of qualifying employees 3 preceding tax years	5	Percentage
090	3	Average number of qualifying employees preceding tax year	5	Percentage
095	4	Subtract the greater of Line 2 or 3 from Line 1 and enter difference	5	Percentage
100	5	Number of \$500 Employees	12	Numeric
105	6	Number of \$1000 Employees	12	Numeric
110	7	Multiply Line 5 by \$500	12	Numeric
115	8	Multiply Line 6 by \$1000	12	Numeric
120	9	Add Line 7 and Line 8	12	Numeric
125	10	Net Income of New Employment Business	12	Numeric
130	11	Multiply line 10 by .0325	12	Numeric
135	12	Smaller of line 9 or line 11	12	Numeric
140	13	Pass-through share of credit	12	Numeric

145	14	Carryover from prior years'	12	Numeric
150	15	Credit available prior to distribution. Add lines 12 through 14.	12	Numeric
155	16	Credit distributed to partners, shareholders, or beneficiaries	12	Numeric
160	17	Total credit available.	12	Numeric
PART	111	CREDIT LIMITATION		
165	1	Enter Idaho income tax from your tax return	12	Numeric
170	2	Enter your credit for taxes paid to other states	12	Numeric
175	3	Subtract line 2 from line 1	12	Numeric
180	4	Enter 50% of Line 3	12	Numeric
185	5	Enter credit for contributions to Idaho education	12	Numeric
190	6	Compute your allowable credit to education.	12	Numeric
195	7	Enter your investment tax credit from Form 49, part 1, line 8	12	Numeric
200	8	Add Lines 6 and 7	12	Numeric
205	9	Compute allowable credit for investment tax credit.	12	Numeric
210	10	Add Lines 6 and 9	12	Numeric
215	11	Enter your credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
220	12	Add Lines 10 and 11	12	Numeric
225	13	Compute allowable credit for youth and rehabilitation	12	Numeric
230	14	Add lines 10 and 13	12	Numeric
235	15	Enter your credit for production equipment using post-consumer waste	12	Numeric
240	16	Add lines 14 and 15	12	Numeric
245	17	Compute your allowable credit for production equipment using post-consumer waste	12	Numeric
250	18	Add Lines 14 and 17	12	Numeric
255	19	Enter your promoter-sponsored credit	12	Numeric
260	20	Add Lines 18 and 19	12	Numeric
265	21	Compute your allowable promoter-sponsored credit	12	Numeric
270	22	Add line 18 and 21	12	Numeric



275	23	Enter your credit for qualifying new employees	12	Numeric
280	24	Tax available after credits (subtract line 22 from line 3)	12	Numeric
285	25	50% tax limitation (subtract line 18 from line 4)		
290	26	Compute your allowable credit for qualifying new employees	12	Numeric

# IDAHO NET OPERATING LOSS

Individuals, trusts and estates use page 1.

Corporations other than S corporations use page 2.

FORM  
56  
IA56041  
6-07-04

Name(s) as shown on return

Social Security Number or EIN

## PART I - LOSS COMPUTATION - Use this part to compute your net operating loss.

LOSS YEAR \_\_\_\_\_

1. Total Idaho adjusted income (loss) on the loss year return .....	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive) .....	2	
3. Net capital loss deducted on the federal return (enter as positive) .....	3	
4. Idaho capital gains deduction (enter as positive) .....	4	
5. Casualty losses on Idaho property included in itemized deductions (enter as negative) .....	5	
6. Add lines 2 through 5. ....	6	
7. Idaho net operating loss. Add lines 1 and 6.	7	

Lines 4 and 5 apply to individuals only.

## PART II - INCOME AVAILABLE FOR ABSORPTION - For years to which Idaho net operating losses are applied.

ABSORPTION YEAR \_\_\_\_\_

1. Total Idaho adjusted income (loss) on the absorption year return .....	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive) .....	2	
3. Net capital loss deducted on the federal return (enter as positive) .....	3	
4. Idaho capital gains deduction (enter as positive) .....	4	
5. Casualty losses on Idaho property included in itemized deductions (enter as negative) .....	5	
6. Add lines 2 through 5. ....	6	
7. Income available for absorption. Add lines 1 and 6.	7	

Lines 4 and 5 apply to individuals only.

ABSORPTION YEAR \_\_\_\_\_

1. Total Idaho adjusted income (loss) on the absorption year return .....	1	
2. Idaho net operating loss carryover deducted on the return (enter as positive) .....	2	
3. Net capital loss deducted on the federal return (enter as positive) .....	3	
4. Idaho capital gains deduction (enter as positive) .....	4	
5. Casualty losses on Idaho property included in itemized deductions (enter as negative) .....	5	
6. Add lines 2 through 5. ....	6	
7. Income available for absorption. Add lines 1 and 6.	7	

Lines 4 and 5 apply to individuals only.

**FORM 56 IDAHO INDIVIDUAL NET OPERATING LOSS COMPUTATION  
(IF PRESENT IN THE RETURN)**

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID56bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary First name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
<b>PART I</b>				
080		Loss Year	4	Numeric
085	1	Total Idaho adjusted income (loss) reported on the loss year return	12	Numeric
090	2	Idaho net operating loss carryover	12	Numeric
095	3	Capital losses in excess of capital gains	12	Numeric
100	4	Idaho capital gain deduction	12	Numeric
105	5	Casualty losses on Idaho property included in itemized deductions	12	Numeric
110	6	Adds Lines 2 through 5	12	Numeric
115	7	Idaho net operating loss	12	Numeric

<b>PART II</b>				
120		Absorption Year	4	Numeric
125	1	Total Idaho Adjusted Income (or loss) on the Absorption Year Return	12	Numeric
130	2	Net Operating Loss Carryover	12	Numeric
135	3	Net Capital Loss Deducted on Federal Return	12	Numeric
140	4	Idaho Capital Gain Deduction	12	Numeric
145	5	Casualty Losses on Idaho Property Included in Itemized Deductions	12	Numeric
150	6	Add Lines 2 through 5	12	Numeric
155	7	Income Available for Absorption. Add Lines 1 and 6	12	Numeric
160		Absorption Year Return	4	Numeric
165	1	Total Idaho Adjusted Income (or loss) on the Absorption Year Return	12	Numeric
170	2	Net Operating Loss Carryover	12	Numeric
175	3	Net Capital Loss Deducted on Federal Return	12	Numeric
180	4	Idaho Capital Gain Deduction	12	Numeric
185	5	Casualty Losses on Idaho Property Included in Itemized Deductions	12	Numeric
190	6	Add Lines 2 through 5	12	Numeric
195	7	Income Available for Absorption. Add Lines 1 and 6.	12	Numeric

**2005****CREDIT FOR IDAHO RESEARCH ACTIVITIES****FORM 67**  
TC6705  
6-10-05\_v3

Month	Day	Year	Month	Day	Year
For calendar year 2005, or fiscal year beginning			ending		
<b>05</b>					
Name(s) as shown on return				Social Security Number or EIN	

**BASE AMOUNT ELECTION:** For purposes of computing the base amount, I elect to be treated as a start-up company and use the fixed-base percentage applicable to such companies. Once the election has been made, it cannot be revoked.

- ☐ YES  
☐ NO

**CREDIT AVAILABLE SUBJECT TO LIMITATION**

- Corporations, other than S corporations, personal holding companies, and service organizations, begin on line 1.
- Individuals, estates, trusts, partnerships, S corporations, personal holding companies and service organizations begin on line 4.

**BASIC RESEARCH PAYMENTS.** Only corporations complete lines 1 through 3.

1. Basic research payments paid or incurred during the tax year to qualified organizations .....	1	
2. Qualified organization base period amount .....	2	
3. Subtract line 2 from line 1. If less than zero, enter zero.	3	

**QUALIFIED RESEARCH EXPENSES PAID OR INCURRED FOR RESEARCH CONDUCTED IN IDAHO**

4. Wages for qualified services performed in Idaho .....	4	
5. Cost of supplies used in Idaho .....	5	
6. Rental or lease costs of computers used in Idaho .....	6	
7. Enter the applicable percentage of contract research expenses. ....	7	
8. Total qualified research expenses for research conducted in Idaho. Add lines 4 through 7. ....	8	
9. Enter fixed-base percentage, but not more than 16%. ....	9	%
10. Enter average annual gross receipts attributable to sources in Idaho. ....	10	
11. Base amount. Multiply line 10 by the percentage on line 9. ....	11	
12. Subtract line 11 from line 8. If zero or less, enter zero. ....	12	
13. Multiply line 8 by 50%. ....	13	
14. Enter the smaller amount from line 12 or line 13.	14	
15. Add lines 3 and 14. ....	15	
16. Credit earned. Multiply line 15 by 5%. ....	16	
17. Pass-through share of credit from a partnership, S corporation, estate or trust .....	17	
18. Credit received through unitary sharing. Attach a schedule. ....	18	
19. Carryover of credit for Idaho research activities from prior years. ....	19	
20. Credit distributed to partners, shareholders or beneficiaries .....	20	
21. Credit shared with unitary affiliates .....	21	
22. Total credit available subject to limitations. Add lines 16 through 19 and subtract lines 20 and 21.	22	

## CREDIT LIMITATIONS

23. Enter the Idaho income tax from your tax return.	23	
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**CREDITS CLAIMED ON CURRENT YEAR TAX RETURN** If you are claiming the credit for qualifying new employees, complete lines 24 through 30 and skip lines 31 through 34. If you are NOT claiming the credit for qualifying new employees, skip lines 24 through 30 and complete lines 31 through 34.

**Complete this section if you are claiming the credit for qualifying new employees.**

24. Enter your credit for tax paid to other states. ....	24	
25. Subtract line 24 from line 23. ....	25	
26. Limitation of tax. Multiply line 25 by 50%. ....	26	
27. a. Credit for contributions to Idaho educational entities .....	27a	
b. Investment tax credit .....	27b	
c. Credit for contributions to Idaho youth and rehabilitation facilities .....	27c	
d. Credit for production equipment using post-consumer waste .....	27d	
e. Promoter-sponsored event credit .....	27e	
f. Credit for qualifying new employees .....	27f	
g. Add lines 27a through 27f. ....	27g	
28. Tax available after allowance of other credits. Subtract line 27g from line 26. ....	28	
29. Total credit available subject to limitations. Enter the amount from line 22. ....	29	
30. Total credit allowed on current year tax return. Enter the smaller amount from line 28 or line 29 here and on Form 44, Part I, line 5.	30	

**Complete this section if you are NOT claiming the credit for qualifying new employees.**

31. a. Credit for tax paid to other states .....	31a	
b. Credit for contributions to Idaho educational entities .....	31b	
c. Investment tax credit .....	31c	
d. Credit for contributions to Idaho youth and rehabilitation facilities .....	31d	
e. Credit for production equipment using post-consumer waste .....	31e	
f. Promoter-sponsored event credit .....	31f	
g. Add lines 31a through 31f. ....	31g	
32. Net income tax after allowance of other credits. Subtract line 31g from line 23. ....	32	
33. Total credit available subject to limitations. Enter the amount from line 22. ....	33	
34. Total credit allowed on current year tax return. Enter the smaller amount from line 32 or line 33 here and on Form 44, Part I, line 5.	34	

## CREDIT CARRYOVER

35. Total credit available subject to limitations. Enter the amount from line 22. ....	35	
36. Total credit allowed on current year tax return. Enter the amount from line 30 or line 34. ....	36	
37. Credit carryover to future years. Subtract line 36 from line 35.	37	

**FORM 67 CREDITS FOR IDAHO RESEARCH ACTIVITIES**  
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID67bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
<b>ELECTIONS</b>				
080		Fixed Based Percentage	1	1 For Yes 0 or Blank for No
<b>CREDIT AVAILABLE</b>				
085	1	Basic Research Payments	12	Numeric
090	2	Base Period Amount	12	Numeric
095	4	Wages for Qualified Services	12	Numeric
100	5	Cost of Supplies	12	Numeric
105	6	Cost of Computers	12	Numeric
110	7	Applicable Percentage of Contract Expenses	12	Numeric
115	9	Fixed Based Percentage	5	Percentage
120	10	Average Annual Gross Receipts	12	Numeric
125	11	Base Amount	12	Numeric
130	12	Subtract Line 11 from Line 8	12	Numeric
135	13	Multiply line 8 by 50%	12	Numeric

140	14	Enter smaller of line 12 or line 13	12	Numeric
145	15	Add Lines 3 and 14	12	Numeric
150	16	Credit Earned. Multiply Line 15 by 5%	12	Numeric
155	17	Pass-through share of credit	12	Numeric
160	18	Credit from Unitary sharing	12	Numeric
165	19	Carryover credit from Idaho research	12	Numeric
170	20	Credit distributed to partners, shareholders	12	Numeric
175	21	Credit shared with unitary affiliates	12	Numeric
180	22	Total credit available subject to limitations	12	Numeric
185	23	Idaho income tax from your tax return	12	Numeric
190	24	Credit for taxes paid to other states	12	Numeric
195	25	Subtract line 24 from line 23	12	Numeric
200	26	Limitation of tax Multiply line 25 by 50%	12	Numeric
205	27a	Credit for contributions to Idaho educational entities	12	Numeric
210	27b	Investment Tax Credit	12	Numeric
215	27c	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
220	27d	Credit for production equipment using post-consumer waste	12	Numeric
225	27e	Promoter-sponsored event credit	12	Numeric
230	27f	Credit for qualifying new employees	12	Numeric
235	27g	Add Lines 27a through 27f	12	Numeric
240	28	Tax available. Subtract Line 27g from line 26.	12	Numeric
245	29	Total credit available. Enter amount from Line 22	12	Numeric
250	30	Total credit allowed on current year return	12	Numeric
255	31a	Credit for tax paid to other states	12	Numeric
260	31b	Credit for contributions to Idaho educational entities	12	Numeric
265	31c	Investment tax credit	12	Numeric



270	31d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
275	31e	Credit for production equipment using post-consumer waste	12	Numeric
280	31f	Promoter-sponsored event credit	12	Numeric
285	31g	Add lines 31a through 31f	12	Numeric
290	32	Net income after allowances	12	Numeric
295	33	Total credit available	12	Numeric
300	34	Total credit allowed on current year return	12	Numeric
305	35	Total credit available subject to limitations	12	Numeric
310	36	Total credit allowed on current year tax return	12	Numeric
315	37	Credit carryover to future years	12	Numeric

2005

IDAHO BROADBAND EQUIPMENT  
INVESTMENT CREDITFORM  
68  
TC6805  
7-01-05\_v4

For calendar year 2005, or fiscal year beginning	Month	Day	Year	Month	Day	Year	ending	
Name(s) as shown on return							Social Security Number or EIN	

## CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Amount of qualified investments in broadband equipment acquired during the tax year and approved by the Idaho Public Utilities Commission (PUC). <i>Attach a complete list and approval from the Idaho PUC.</i> .....	1	
2. Credit earned. Multiply line 1 by 3%. .....	2	
3. Pass-through share of credit from a partnership, S corporation, estate or trust .....	3	
4. Credit received through unitary sharing. Attach a schedule. ....	4	
5. Credit received by transfer. Attach Idaho Statement of Credit Transfer, Form 70. ....	5	
6. Carryover of broadband equipment investment credit from prior years. Enter amount from line 26. ....	6	
7. Credit distributed to partners, shareholders or beneficiaries .....	7	
8. Credit shared with unitary affiliates .....	8	
9. Credit transferred to another taxpayer .....	9	
10. Total credit available subject to limitations. Add lines 2 through 6 and subtract lines 7 through 9.	10	

## CREDIT LIMITATIONS

11. Enter the Idaho income tax from your tax return.	11	
--	----	--

**CREDITS CLAIMED ON CURRENT YEAR TAX RETURN** If you are claiming the credit for qualifying new employees, complete lines 12 through 18 and skip lines 19 through 22. If you are NOT claiming the credit for qualifying new employees, skip lines 12 through 18 and complete lines 19 through 22.

**Complete this section if you are claiming the credit for qualifying new employees.**

12. Enter your credit for tax paid to other states. ....	12	
13. Subtract line 12 from line 11. ....	13	
14. Limitation of tax. Multiply line 13 by 50%. ....	14	
15. a. Credit for contributions to Idaho educational entities .....	15a	
b. Investment tax credit .....	15b	
c. Credit for contributions to Idaho youth and rehabilitation facilities .....	15c	
d. Credit for production equipment using post-consumer waste .....	15d	
e. Promoter-sponsored event credit .....	15e	
f. Credit for qualifying new employees .....	15f	
g. Credit for Idaho research activities. ....	15g	
h. Add lines 15a through 15g. ....	15h	
16. Tax available after other credits. Subtract line 15h from line 14. ....	16	
17. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 10 or b. \$750,000 .....	17	
18. Total credit allowed on current year tax return. Enter the smaller amount from line 16 or line 17 here and on Form 44, Part I, line 6.	18	

**Complete this section if you are NOT claiming the credit for qualifying new employees.**

19. a. Credit for tax paid to other states .....	19a		
b. Credit for contributions to Idaho educational entities .....	19b		
c. Investment tax credit .....	19c		
d. Credit for contributions to Idaho youth and rehabilitation facilities .....	19d		
e. Credit for production equipment using post-consumer waste .....	19e		
f. Promoter-sponsored event credit .....	19f		
g. Credit for Idaho research activities .....	19g		
h. Add lines 19a through 19g. ....		19h	
20. Net income tax after other credits. Subtract line 19h from line 11. ....		20	
21. Credit allowable subject to limitation of tax. Enter the smaller of:			
a. the amount from line 10 or			
b. \$750,000 .....		21	
22. Total credit allowed on current year tax return. Enter the smaller amount from line 20 or line 21 here and on Form 44, Part I, line 6.		22	

**CREDIT CARRYOVER TO 2005**

23. Total credit available subject to limitations for tax year 2004 (2004 Form 68, line 10) .....	23	
24. Credit allowed/used in tax year 2004 (2004 Form 68, line 18 or line 22) .....	24	
25. Credit recaptured in 2005 .....	25	
26. Carryover to 2005. Subtract lines 24 and 25 from line 23. Carry amount to line 6.	26	

**FORM 68 IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT**  
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID68bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	1	Amount of qualified investment	12	Numeric
085	2	Credit Earned (Line 1 x 3%)	12	Numeric
090	3	Pass-through share of credit	12	Numeric
095	4	Credit received through sharing	12	Numeric
100	5	Credit received by transfer	12	Numeric
105	6	Carryover of broadband equipment investment credit from prior years	12	Numeric
110	7	Credit distributed to partners, shareholders, or beneficiaries.	12	Numeric

115	8	Credit shared with unitary affiliates	12	Numeric
120	9	Credit transferred to another taxpayer	12	Numeric
125	10	Total credit available subject to limitations	12	Numeric
130	11	Idaho income tax from tax return	12	Numeric
135	12	Enter credit for tax paid to other states.	12	Numeric
140	13	Subtract line 12 from line 11.	12	Numeric
145	14	Limitation of tax. Multiply Line 11 by 50%	12	Numeric
150	15a	Credit for contributions to Idaho educational entities	12	Numeric
155	15b	Investment tax credit	12	Numeric
160	15c	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
165	15d	Credit for production equipment using post-consumer waste	12	Numeric
170	15e	Promoter-sponsored credit	12	Numeric
175	15f	Credit for qualifying employees	12	Numeric
180	15g	Credit for Idaho research activities	12	Numeric
185	15h	Add lines 15a through 15g	12	Numeric
190	16	Tax available after allowance of other credits	12	Numeric
195	17	Credit allowable subject to limitation of tax	12	Numeric
200	18	Total credit allowed Enter the smaller of line 16 or line 17.	12	Numeric
205	19a	Credit for tax paid to other states	12	Numeric
210	19b	Credit for contributions to Idaho educational entities	12	Numeric
215	19c	Investment tax credit	12	Numeric
220	19d	Credit to youth and rehab.	12	Numeric
225	19e	Credit for production equipment using post-consumer waste	12	Numeric
230	19f	Promoter-sponsored event credit	12	Numeric
235	19g	Credit for Idaho research activities	12	Numeric
240	19h	Add lines 19a through 19g	12	Numeric
245	20	Tax after allowance of other credits. Line 19h minus Line 11.	12	Numeric

250	21	Credit allowable to limitations (smaller of line 10 or \$750,000)	12	Numeric
255	22	Total credit allowed on current tax return	12	Numeric
260	23	Total credit available subject to limitations	12	Numeric
265	24	Total credit allowed/ used in tax year 2004.	12	Numeric
270	25	Credit recaptured in 2005	12	Numeric
275	26	Carryover to 2005. Subtract Lines 24 and 25 from Line 23. Carry to line 6	12	Numeric

**FORM 68R**  
TC68R05  
6-10-05\_v2

**PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO BROADBAND EQUIPMENT INVESTMENT CREDIT PROPERTY**

**FORM 68R RECAPTURE OF IDAHO BROADBAND  
EQUIPMENT INVESTMENT CREDIT**  
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID68Rb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	A	Property Description	50	Alphanumeric
085	B	Property Description	50	Alphanumeric
090	C	Property Description	50	Alphanumeric
095	D	Property Description	50	Alphanumeric
100	E	Property Description	50	Alphanumeric
105	1-A	Date property was placed in service	8	Numeric MMDDYYYY
110	2-A	Cost or Other Basis	12	Numeric
115	4-A	Original credit. Line 2 x Line 3	12	Numeric
120	5-A	Date property ceased to qualify	8	Numeric MMDDYYYY



125	6-A	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
130	7-A	Recapture percentage from table.	5	Percentage
135	8-A	Tentative recapture tax. Line 4 x Line 7	12	Numeric
140	1-B	Date property was placed in service.	8	Numeric MMDDYYYY
145	2-B	Cost or Other Basis	12	Numeric
150	4-B	Original Credit. Line 2 x Line 3	12	Numeric
155	5-B	Date property ceased to qualify	8	Numeric MMDDYYYY
160	6-B	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
165	7-B	Percentage from Table	5	Percentage
170	8-B	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
175	1-C	Date property was placed in service	8	Numeric MMDDYYYY
180	2-C	Cost or Other Basis	12	Numeric
185	4-C	Original Credit. Line 2 x Line 3	12	Numeric
190	5-C	Date property ceased to qualify	8	Numeric MMDDYYYY
195	6-C	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
200	7-C	Percentage from Table	5	Percentage
205	8-C	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
210	1-D	Date property was placed in service	8	Numeric MMDDYYYY
215	2-D	Cost or Other Basis	12	Numeric
220	4-D	Original Credit. Line 2 x Line 3	12	Numeric
225	5-D	Date property ceased to qualify	8	Numeric MMDDYYYY
230	6-D	Number of full years between the date on Line 1 and the date on Line 5	2	Numeric
235	7-D	Percentage from Table	5	Percentage
240	8-D	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
245	1-E	Date property placed in service	8	Numeric MMDDYYYY
250	2-E	Cost or Other Basis	12	Numeric
255	4-E	Original Credit. Line 2 x Line 3	12	Numeric

260	5-E	Date property ceased to qualify	8	Numeric MMDDYYYY
265	6-E	Number of full years between the date on line 1 and the date on Line 5	2	Numeric
270	7-E	Percentage from Table	5	Percentage
275	8-E	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
280	9	Add Line 8, Column A through E	12	Numeric
285	10	Pass through of Credit	12	Numeric
290	11	Add Lines 9 and 10	12	Numeric
295	12	Credit recapture distributed to shareholder, partners or beneficiaries	12	Numeric
300	13	Enter the portion of original credit on line 4 not used to offset tax in any year	12	Numeric
305	14	Add Lines 12 and 13	12	Numeric
310	15	Recapture of Broadband Equipment Investment credit. Subtract line 14 from line 11	12	Numeric

# 2005 IDAHO INCENTIVE INVESTMENT TAX CREDIT

**FORM 69**  
TC6905  
6-17-05\_v3

Month      Day      Year	Month      Day      Year	
For calendar year 2005, or fiscal year beginning	<b>05</b>	ending
Name(s) as shown on return		Social Security Number or EIN

## CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Credit carryover from 2004 (2004 Form 69, line 24). .....	1	
2. Pass-through share of credit from a partnership, S corporation, estate or trust that received credit by transfer in 2005 .....	2	
3. Credit received through unitary sharing in 2005. Attach a schedule. ....	3	
4. Credit received by transfer in 2005. Attach Form 70. ....	4	
5. Credit recaptured in 2005. Attach Form 69R. ....	5	
6. Credit distributed to partners, shareholders or beneficiaries .....	6	
7. Credit shared with unitary affiliates .....	7	
8. Credit transferred to another taxpayer in 2005. Attach Form 70. ....	8	
9. Total credit available subject to limitations. Add lines 1 through 4 and subtract lines 5 through 8.	9	

## CREDIT LIMITATIONS

10. Enter the Idaho income tax from your tax return.	10	
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**CREDITS CLAIMED ON CURRENT YEAR TAX RETURN** If you are claiming the credit for qualifying new employees, complete lines 11 through 17 and skip lines 18 through 21. If you are NOT claiming the credit for qualifying new employees, skip lines 11 through 17 and complete lines 18 through 21.

**Complete this section if you are claiming the credit for qualifying new employees.**

11. Enter your credit for tax paid to other states. ....	11	
12. Subtract line 11 from line 10. ....	12	
13. Limitation of tax. Multiply line 12 by 50%. ....	13	
14. a. Credit for contributions to Idaho educational entities .....	14a	
b. Investment tax credit .....	14b	
c. Credit for contributions to Idaho youth and rehabilitation facilities .....	14c	
d. Credit for production equipment using post-consumer waste .....	14d	
e. Promoter-sponsored event credit .....	14e	
f. Credit for qualifying new employees .....	14f	
g. Credit for Idaho research activities .....	14g	
h. Broadband equipment investment credit .....	14h	
i. Add lines 14a through 14h. ....	14i	
15. Tax available after other credits. Subtract line 14i from line 13. ....	15	
16. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. \$500,000 .....	16	
17. Total credit allowed on current year tax return. Enter the smaller amount from line 15 or line 16 here and on Form 44, Part I, line 7.	17	

**Complete this section if you are NOT claiming the credit for qualifying new employees.**

18. a. Credit for tax paid to other states .....	18a		
b. Credit for contributions to Idaho educational entities .....	18b		
c. Investment tax credit .....	18c		
d. Credit for contributions to Idaho youth and rehabilitation facilities .....	18d		
e. Credit for production equipment using post-consumer waste .....	18e		
f. Promoter-sponsored event credit .....	18f		
g. Credit for Idaho research activities .....	18g		
h. Broadband equipment investment credit .....	18h		
i. Add lines 18a through 18h. ....	18i		
19. Net income tax after other credits. Subtract line 18i from line 10. ....	19		
20. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. \$500,000 .....	20		
21. Total credit allowed on current year tax return. Enter the smaller amount from line 19 or line 20 here and on Form 44, Part I, line 7.	21		

**CREDIT CARRYOVER**

22. Total credit available subject to limitations. Enter the amount from line 9. ....	22	
23. Total credit allowed on current year tax return. Enter the amount from line 17 or line 21. ....	23	
24. Credit carryover to future years. Subtract line 23 from line 22.	24	

**FORM 69 IDAHO INCENTIVE INVESTMENT TAX CREDIT**  
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID69bb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	1	Credit carry over from 200 <sup>4</sup>	12	Numeric
085	2	Pass-through share of credit from a partnership, S Corporation, estate or trust	12	Numeric
090	3	Credit received through unitary sharing in 200 <sup>5</sup>	12	Numeric
095	4	Credit received by transfer in 200 <sup>5</sup>	12	Numeric
100	5	Credit recaptured in 200 <sup>5</sup>	12	Numeric
105	6	Credit distributed to partners, shareholders or beneficiaries	12	Numeric
110	7	Credit shared with unitary affiliates	12	Numeric
115	8	Credit transferred to another taxpayer in 200 <sup>5</sup>	12	Numeric
120	9	Total credit available subject to limitations	12	Numeric

125	10	Idaho income tax from tax return	12	Numeric
130	11	Credit for taxes paid to other states	12	Numeric
135	12	Subtract line 11 from line 10	12	Numeric
140	13	Limitation of tax. Multiply line 12 by 50%	12	Numeric
145	14a	Credit for contributions to Idaho educational entities	12	Numeric
150	14b	Investment tax credit	12	Numeric
155	14c	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
160	14d	Credit for production equipment using post-consumer waste	12	Numeric
165	14e	Promoter-sponsored credit	12	Numeric
170	14f	Credit for qualifying employees	12	Numeric
175	14g	Credit for Idaho research activities	12	Numeric
180	14h	Broadband equipment investment credit	12	Numeric
185	14i	Add lines 14a through 14h	12	Numeric
190	15	Tax available after allowance of other credits Subtract Line 14i from Line 13	12	Numeric
195	16	Credit allowable to limitations (smaller of line 9 or \$500,000)	12	Numeric
200	17	Credit allowed on tax return	12	Numeric
205	18a	Credit for tax paid to other states	12	Numeric
210	18b	Credit for contributions to Idaho educational entries.	12	Numeric

215	18c	Investment tax credit	12	Numeric
220	18d	Credit for contributions to Idaho youth and rehabilitation facilities	12	Numeric
225	18e	Credit for production equipment using post-consumer waste	12	Numeric
230	18f	Promoter-sponsored event credit	12	Numeric
235	18g	Credit for Idaho research activities	12	Numeric
240	18h	Broadband equipment investment credit	12	Numeric
245	18i	Add Lines 18a through 18h	12	Numeric
250	19	Subtract 18i from line 10	12	Numeric
255	20	Credit allowable to limitations (smaller of line 9 or \$500,000)	12	Numeric
260	21	Total credit allowed on tax return	12	Numeric
265	22	Total credit available subject to limitations.	12	Numeric
270	23	Total credit allowed on current year return.	12	Numeric
275	24	Credit carryover to future years.	12	Numeric

# RECAPTURE OF IDAHO INCENTIVE INVESTMENT TAX CREDIT

**FORM 69R**  
TC69R05  
7-05-05\_v2

For calendar year _____, or fiscal year beginning _____	Month _____ Day _____ Year _____	ending _____	Month _____ Day _____ Year _____
Name(s) as shown on return _____			Social Security Number or EIN _____

**PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO INCENTIVE INVESTMENT TAX CREDIT PROPERTY**

Properties	Property Description
A	
B	
C	
D	
E	

**PART II -- ORIGINAL IDAHO INCENTIVE INVESTMENT TAX CREDIT**

	Properties				
	A	B	C	D	E
1. Date property was placed in service .....					
2. Cost or other basis .....					
3. Incentive ITC rate .....	%	%	%	%	%
4. Original credit. Multiply line 2 by line 3. ....					
5. Date property ceased to qualify .....					
6. Number of full years between the date on line 1 and the date on line 5					

**PART III -- COMPUTATION OF RECAPTURE TAX**

7. Recapture percentage from table, page 2 .....				
8. Tentative recapture tax. Multiply line 4 by line 7. ....				
9. Add line 8, columns A through E. ....				
10. Pass-through share of credit recapture from S corporations, partnerships, estates or trusts .....				
11. Add lines 9 and 10. ....				
12. Credit recapture distributed to shareholders, partners or beneficiaries .....				
13. Enter the portion of original credit on line 4 not used to offset tax in any year. Do not include the amount of credit transferred. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover.				
14. Add lines 12 and 13. ....				
15. Recapture of incentive investment tax credit. Subtract line 14 from line 11. Enter here and Form 44, Part II, line 3. Do not use this amount to reduce current year's incentive investment tax credit computed on Form 69.				



**FORM 69R RECAPTURE OF IDAHO INCENTIVE INVESTMENT CREDIT**  
(IF PRESENT IN THE RETURN)

FIELD	FORM LINE	IDENTIFICATION	LENGTH	DESCRIPTION
000		Record ID	6	Value "IDbbbb"
001		Form Number	6	Value "ID69Rb"
002		Page Number	5	Value "PG01b"
003		Primary SSN	9	Numeric
004		Filler	1	Blank
005		Form Occurrence Number	7	Value "0000001"
055		Spouse SSN	9	Numeric
060		Name Line 1	35	Alphanumeric (Required)
		A.) Primary last name	32	Alphanumeric
		B.) Primary suffix	3	Alphanumeric
065		Name Line 2	35	Alphanumeric
		A.) Secondary last name	32	Alphanumeric
		B.) Secondary suffix	3	Alphanumeric
070		Name Line 3	35	Alphanumeric
		A.) Primary first name	16	Alphanumeric
		B.) Primary middle name	1	Alphanumeric
		C.) Secondary first name	16	Alphanumeric
		D.) Secondary middle name	1	Alphanumeric
		E.) Filler	1	Blank
080	A	Property Description	50	Alphanumeric
085	B	Property Description	50	Alphanumeric
090	C	Property Description	50	Alphanumeric
095	D	Property Description	50	Alphanumeric
100	E	Property Description	50	Alphanumeric
105	1-A	Date property was placed in service	8	Numeric MMDDYYYY
110	2-A	Cost or Other Basis	12	Numeric
115	4-A	Original Credit. Line 2 x Line 3	12	Numeric
120	5-A	Date property ceased to qualify	8	Numeric MMDDYYYY
125	6-A	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
130	7-A	Percentage from Table	5	Percentage

135	8-A	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
140	1-B	Date property was placed in service	8	Numeric MMDDYYYY
145	2-B	Cost or Other Basis	12	Numeric
150	4-B	Original Credit. Line 2 x Line 3	12	Numeric
155	5-B	Date property ceased to qualify	8	Numeric MMDDYYYY
160	6-B	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
165	7-B	Percentage from Table	5	Percentage
170	8-B	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
175	1-C	Date property was placed in service	8	Numeric MMDDYYYY
180	2-C	Cost or Other Basis	12	Numeric
185	4-C	Original Credit. Line 2 x Line 3	12	Numeric
190	5-C	Date property ceased to qualify	8	Numeric MMDDYYYY
195	6-C	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
200	7-C	Percentage from Table	5	Percentage
205	8-C	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
210	1-D	Date property was placed in service	8	Numeric MMDDYYYY
215	2-D	Cost or Other Basis	12	Numeric
220	4-D	Original Credit. Line 2 x Line 3	12	Numeric
225	5-D	Date property ceased to qualify	8	Numeric MMDDYYYY
230	6-D	Number of full years between the date on Line 1 and the date on line 5	2	Numeric
235	7-D	Percentage from Table	5	Percentage
240	8-D	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
245	1-E	Date property was placed in service	8	Numeric MMDDYYYY
250	2-E	Cost or Other Basis	12	Numeric
255	4-E	Original Credit. Line 2 x Line 3	12	Numeric
260	5-E	Date property ceased to qualify	8	Numeric MMDDYYYY
265	6-E	Number of full years between the date on Line 1 and the date on line 5	2	Numeric

270	7-E	Percentage from Table	5	Percentage
275	8-E	Tentative Recapture Tax Line 4 x Line 7	12	Numeric
280	9	Add line 8, Column A through E	12	Numeric
285	10	Pass Through of Credit	12	Numeric
290	11	Add Lines 9 and 10	12	Numeric
295	12	Credit recapture distributed to shareholders, partners or beneficiaries.	12	Numeric
300	13	Enter the portion of original credit on line 4 not used to offset tax in any year	12	Numeric
305	14	Add lines 12 and 13	12	Numeric
310	15	Recapture of investment tax credit. Subtract line 14 from line 11	12	Numeric